



MISSOURI DEPARTMENT OF REVENUE  
**CREDIT FOR INCOME TAXES PAID  
TO OTHER STATES**

**2001**  
FORM  
**MO-CR**

Attachment Sequence No. 1040-03 and 1040C-01

**INSTRUCTIONS**

- Only residents of Missouri may use this form. See information on reverse side to assist you in completing this form.
- **You and your spouse must each use a separate Form MO-CR.**
- **Attach a copy of your income tax return for each state.**
- Attach Form MO-CR to Form MO-1040 or Form MO-1040C.

|  |              |                     |           |
|--|--------------|---------------------|-----------|
| CLAIMANT'S NAME  |              | SOCIAL SECURITY NO. |           |
| 1. Resident claimant's total adjusted gross income (from Form MO-1040, Line 5Y or 5S or Form MO-1040C, Line 3) .....   |              | 1                   | 00        |
| 2. Resident claimant's Missouri income tax (from Form MO-1040, Line 25Y or 25S or Form MO-1040C, Line 15) .....  |              | 2                   | 00        |
| COMPLETE FOR EACH STATE (OTHER THAN MISSOURI) TO WHICH YOU PAID<br>INCOME TAX. USE TWO LETTER ABBREVIATION FOR STATE. See table on back.   |              | STATE OF:           | STATE OF: |
| 3. Wages and commissions .....   | 00           | 3                   | 00        |
| 4. Other (describe nature) .....   | 00           | 4                   | 00        |
| 5. Other (describe nature) .....   | 00           | 5                   | 00        |
| 6. Total. Add Lines 3, 4, and 5. ....  | 00           | 6                   | 00        |
| 7. Less: related adjustments (from Federal Form 1040A, Line 18, OR Federal Form 1040, Line 32). ....   | 00           | 7                   | 00        |
| 8. Net amounts. Subtract Line 7 from Line 6. ....  | 00           | 8                   | 00        |
| 9. Percentage of your income taxed by other state. Divide Line 8 by Line 1. ....   | %            | 9                   | %         |
| 10. Maximum credit. Multiply Line 2 by percentage on Line 9. ....  | 00           | 10                  | 00        |
| 11. Income tax you paid to other state on the income from Line 8 above. <b>This is not tax withheld.</b><br>The income tax is reduced by all credits, except withholding and estimated tax. .... | 00           | 11                  | 00        |
| 12. Credit. Enter the smaller amount of Line 10 or Line 11. ....   | 00           | 12                  | 00        |
| 13. Total credit (total of amounts for each state on Line 12).<br>Enter here and on Form MO-1040, Page 2, Line 26, or Form MO-1040C, Line 16. ....   | <b>TOTAL</b> | 13                  | 00        |

MO 860-1095 (11-2001)

**This form is available upon request in alternative accessible format(s).**



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| CLAIMANT'S NAME  |              | SOCIAL SECURITY NO. |           |
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| 2. Resident claimant's Missouri income tax (from Form MO-1040, Line 25Y or 25S or Form MO-1040C, Line 15) .....  |              | 2                   | 00        |
| COMPLETE FOR EACH STATE (OTHER THAN MISSOURI) TO WHICH YOU PAID<br>INCOME TAX. USE TWO LETTER ABBREVIATION FOR STATE. See table on back.   |              | STATE OF:           | STATE OF: |
| 3. Wages and commissions .....   | 00           | 3                   | 00        |
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| 9. Percentage of your income taxed by other state. Divide Line 8 by Line 1. ....   | %            | 9                   | %         |
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| 12. Credit. Enter the smaller amount of Line 10 or Line 11. ....   | 00           | 12                  | 00        |
| 13. Total credit (total of amounts for each state on Line 12).<br>Enter here and on Form MO-1040, Page 2, Line 26, or Form MO-1040C, Line 16. ....   | <b>TOTAL</b> | 13                  | 00        |

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## INFORMATION TO COMPLETE FORM MO-CR

This form may be used by a resident individual, resident estate, or resident trust. A resident individual also includes a part-year resident electing to determine his/her tax as if he/she were a resident for the entire taxable period. If a part-year resident does not use Form MO-CR, Form MO-NRI may be completed.

**You must complete Form MO-1040, Lines 1 through 25, or Form MO-1040C, Lines 1 through 15, before you begin Form MO-CR.**

**Line 1** — Enter on Line 1 the amount from Line 5Y or 5S of Form MO-1040. If filing a Form MO-1040C, enter amount from Form MO-1040C, Line 3.

**Line 2** — On Line 2, enter the amount from Line 25Y or 25S of Form MO-1040. If filing a Form MO-1040C, enter amount from Form MO-1040C, Line 15.

**Lines 3–5** — Enter on Lines 3 to 5 the income from Line 1 which you were required to pay a state income tax to another state.

**Line 6** — Add Lines 3, 4, and 5. Enter the total on Line 6.

**Line 7** — Enter on Line 7 any adjustments to income from Federal Form 1040A, Line 18, or Federal Form 1040, Line 32 of which were related to the income reported on Lines 3, 4, or 5. **Do not complete a column for Missouri income.**

**Line 8** — Subtract Line 7 from Line 6 and enter the difference on Line 8.

**Line 9** — Divide Line 8 by Line 1. If greater than 100%, enter 100%. (Round to whole percent such as 91% instead of 90.5% and 90% instead of 90.4%. However, if percentage is less than 0.5%, use the exact percentage.) Enter percentage on Line 9.

**Line 10** — Multiply Line 2 by percentage on Line 9 and enter amount on Line 10.

**Line 11** — Enter on Line 11 the income tax that you actually paid (**not the amount withheld**) to the other state. If both you and your spouse paid income tax to another state on a joint or combined return, each must claim his or her own portion of the tax paid to the other state. The income tax must be reduced by all credits allowed, such as: exemptions, sales tax credit, homestead credit, etc. Do not reduce the tax by your withholding or your estimated tax payments. **You and your spouse must complete a separate Form MO-CR.**

**Line 12** — Enter on Line 12 the smaller amount of Line 10 or Line 11. Your credit cannot exceed the tax paid to the other state or the percent of tax due Missouri on that part of your income.

**Line 13** — Enter total credit from all states on Line 13 and on Form MO-1040, Line 26, or Form MO-1040C, Line 16, and complete your return.

### Two Letter Abbreviations for States

|               |                         |             |                  |                  |                   |                   |               |                  |
|---------------|-------------------------|-------------|------------------|------------------|-------------------|-------------------|---------------|------------------|
| AL—Alabama    | CT—Connecticut          | HI—Hawaii   | KY—Kentucky      | MN—Minnesota     | NJ—New Jersey     | OK—Oklahoma       | TN—Tennessee  | WV—West Virginia |
| AK—Alaska     | DC—District of Columbia | ID—Idaho    | LA—Louisiana     | MS—Mississippi   | NM—New Mexico     | OR—Oregon         | TX—Texas      | WI—Wisconsin     |
| AZ—Arizona    |                         | IL—Illinois | ME—Maine         | MT—Montana       | NY—New York       | PA—Pennsylvania   | UT—Utah       | WY—Wyoming       |
| AR—Arkansas   | DE—Delaware             | IN—Indiana  | MD—Maryland      | NE—Nebraska      | NC—North Carolina | RI—Rhode Island   | VT—Vermont    |                  |
| CA—California | FL—Florida              | IA—Iowa     | MA—Massachusetts | NV—Nevada        | ND—North Dakota   | SC—South Carolina | VA—Virginia   |                  |
| CO—Colorado   | GA—Georgia              | KS—Kansas   | MI—Michigan      | NH—New Hampshire | OH—Ohio           | SD—South Dakota   | WA—Washington |                  |

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**Line 1** — Enter on Line 1 the amount from Line 5Y or 5S of Form MO-1040. If filing a Form MO-1040C, enter amount from Form MO-1040C, Line 3.

**Line 2** — On Line 2, enter the amount from Line 25Y or 25S of Form MO-1040. If filing a Form MO-1040C, enter amount from Form MO-1040C, Line 15.

**Lines 3–5** — Enter on Lines 3 to 5 the income from Line 1 which you were required to pay a state income tax to another state.

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| AK—Alaska     | DC—District of Columbia | ID—Idaho    | LA—Louisiana     | MS—Mississippi   | NM—New Mexico     | OR—Oregon         | TX—Texas      | WI—Wisconsin     |
| AZ—Arizona    |                         | IL—Illinois | ME—Maine         | MT—Montana       | NY—New York       | PA—Pennsylvania   | UT—Utah       | WY—Wyoming       |
| AR—Arkansas   | DE—Delaware             | IN—Indiana  | MD—Maryland      | NE—Nebraska      | NC—North Carolina | RI—Rhode Island   | VT—Vermont    |                  |
| CA—California | FL—Florida              | IA—Iowa     | MA—Massachusetts | NV—Nevada        | ND—North Dakota   | SC—South Carolina | VA—Virginia   |                  |
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